



MISSOURI DEPARTMENT OF HEALTH AND SENIOR SERVICES
 BUREAU OF COMMUNITY FOOD AND NUTRITION ASSISTANCE
 SUMMER FOOD SERVICE PROGRAM (SFSP)
AUDIT REQUIREMENTS

The Summer Food Service Program (SFSP) regulations require that an audit be conducted as prescribed in OMB Circular A-133 for all SFSP institutions who spend \$300,000 or more in Federal Financial Assistance (FFA) a year. To determine if you are in compliance with the audit requirements, please complete the information requested on this form, sign and return to our office with your application. **You must complete this form and the dollar amounts below, regardless of the amount of Federal Financial Assistance expended.**

Remember that FFA is the total combination of all federal funds expended, including United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) and any other Federal Programs. Also, the value of USDA commodity assistance is counted as part of the FFA.

INSTITUTION (SPONSOR) NAME	INSTITUTION FISCAL YEAR END DATE
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Including SFSP reimbursement, in what federally funded programs does your institution participate (Examples: National School Lunch Program, Special Milk Program, Child and Adult Care Food Program, etc.)? Show the approximate amount expended from each based on your last fiscal year end. Include the value of USDA commodities.

NAME OF PROGRAM	AMOUNT	
SFSP Reimbursement (previous sponsors only)	\$	
	\$	
	\$	
	\$	
	\$	
TOTAL	\$	
SIGNATURE	TITLE	DATE

AUDIT REQUIREMENTS FOR PUBLIC AND PRIVATE NON-PROFIT ORGANIZATIONS

- If an organization spends less than \$300,000 in annual FFA, no audit is required.
- Regardless of the dollar amount or source, any organization spending over \$300,000 in FFA that also has FNS Program funds, may choose to have either an organization-wide audit or a program specific audit of each program.
- If the organization spends more than \$300,000 from one federal program, the organization may choose to have a program specific or organization-wide audit conducted. If the organization has more than one federal program, it must have an organization-wide audit.
- A copy of the audit report must be provided to the Chief Internal Auditor, Missouri Department of Health and Senior Services, if you are required to have an audit. The audit report is due within nine months after the end of the period audited.
- All audit requirements/contracts must include certification that the contractor is in compliance with the regulations implementing Executive Order 12349, Debarment and Suspension. Please contact our office to obtain a copy of this certification.
- Federal Financial Assistance subject to audit under OMB circular A-133 are those funds expended by not-for-profit or public organizations to carry out a program. Payments for goods and services provided as a vendor are not considered federal awards and should not be included as Federal Financial Assistance.